

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75328 / June 29, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16660

In the Matter of

JERRY GRUENBAUM, Esq.,

Respondent.

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**ORDER OF FORTHWITH SUSPENSION
PURSUANT TO RULE 102(e)(2) OF THE
COMMISSION'S RULES OF PRACTICE**

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Jerry Gruenbaum ("Gruenbaum") pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)(2)].¹

II.

The Commission finds that:

1. Gruenbaum is an attorney, whom the State of Connecticut admitted to practice law in 1984.
2. Gruenbaum regularly appeared and practiced before the Commission as an attorney on behalf of issuers, among others.
3. On January 29, 2015, a judgment of conviction was entered against Gruenbaum in *United States v. Gruenbaum*, No. 3:14-cr-153-VLB, in the United States District Court for the District of Connecticut, finding him guilty of two counts of Making and Subscribing a False Tax Return, in violation of Title 26, United States Code, Section 7206(1).
4. As a result of this conviction, Gruenbaum was sentenced to six months

¹ Rule 102(e)(2) provides in pertinent part: Any attorney who has been suspended or disbarred by a court of the United States or of any State; . . . or any person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission." See 17 C.F.R. 201.102(e)(2).

imprisonment in a federal penitentiary, one year supervised release, and ordered to cooperate with the Internal Revenue Service to pay all outstanding taxes, interest, and penalties.

III.

In view of the foregoing, the Commission finds that Gruenbaum has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED, that Jerry Gruenbaum is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Brent J. Fields
Secretary